

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Porter Township School Corp (6520)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$89,489	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,591,406	\$1,708,949	\$1,704,504	\$2,166,480	36%	27%	27%
	11200 Regular Programs; Middle/Junior High	\$812,487	\$914,457	\$943,478	\$1,257,612	55%	38%	33%
	11300 Regular Programs; High School	\$1,073,279	\$1,211,389	\$1,264,273	\$1,555,699	45%	28%	23%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$29,237	n/a	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$27,305	\$70,913	n/a	n/a	160%
	11420 Vocational Education; Agriculture B	\$334	\$0	\$0	\$0	-100%	n/a	n/a
	11440 Vocational Education; Health Occupations	\$13,458	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$13,407	\$49,066	\$44,898	\$27,731	107%	-43%	-38%
	11460 Vocational Education; Occupational Home Economics	\$0	\$0	\$0	\$26,426	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$0	\$0	\$35	\$12,930	n/a	n/a	> 500%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$9,069	\$20,630	n/a	n/a	127%
	12520 Culturally Different; Compensatory	\$0	\$0	\$1,000	\$1,500	n/a	n/a	50%
	12810 Special Education Preschool	\$5,500	\$31,372	\$25,275	\$32,728	495%	4%	29%
	12900 Other Special Programs	\$0	\$3,040	\$0	\$0	n/a	-100%	n/a
	14100 Summer School Programs; Elementary	\$70	\$3,232	\$4,468	\$4,660	> 500%	44%	4%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$5,133	\$4,619	\$4,813	n/a	-6%	4%
	14300 Summer School Programs; High School	\$5,414	\$7,937	\$11,934	\$5,344	-1%	-33%	-55%
	16100 Remediation Testing	\$43,799	\$37,950	\$34,772	\$7,113	-84%	-81%	-80%
	16200 Preventive Remediation	\$0	\$27,108	\$4,189	\$13,880	n/a	-49%	231%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$464	\$14,044	n/a	n/a	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$51,548	\$102,806	\$132,024	\$82,989	61%	-19%	-37%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$298,056	\$269,303	\$355,234	\$361,016	21%	34%	2%
	18000 Payments to Governmental Units Outside State	\$0	\$0	\$0	\$2,185	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$224,948	\$183,839	\$188,235	\$174,061	-23%	-5%	-8%
	22230 Library/Media Services; Audiovisual	\$5,375	\$2,810	\$1,313	\$2,270	-58%	-19%	73%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$219,520	\$120,135	\$177,695	n/a	-19%	48%
	22290 Library/Media Services; Other Educational Media Services	\$3,299	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$417,328	\$562,085	\$579,845	\$646,408	55%	15%	11%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$106,148	\$193,767	\$107,965	\$139,021	31%	-28%	29%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$7,709	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$35,107	\$263,844	\$284,770	\$156,288	345%	-41%	-45%
<b>Student Academic Achievement Total</b>		<b>\$4,700,965</b>	<b>\$5,797,605</b>	<b>\$5,849,804</b>	<b>\$7,090,872</b>	<b>51%</b>	<b>22%</b>	<b>21%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$14,398	\$0	\$0	\$0	-100%	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$18,509	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$3,231	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$533	\$154,355	\$180,469	\$215,072	> 500%	39%	19%
	21220 Guidance Services; Counseling Services	\$108,253	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$22,523	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$26,407	\$78,999	\$76,426	\$82,107	211%	4%	7%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$3,131	\$2,030	\$5,337	n/a	70%	163%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,571	\$9,516	\$1,305	\$96,078	> 500%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$25,319	\$28,217	\$25,771	n/a	2%	-9%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$42,770	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$63,871	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$10,000	\$10,000	\$20,586	n/a	106%	106%
	23190 Board of Education; Other Governing Body Services	\$12,494	\$17,927	\$17,232	\$16,324	31%	-9%	-5%
	23210 Executive Administration; Office of The Superintendent	\$248,380	\$149,776	\$210,708	\$354,739	43%	137%	68%
	23220 Executive Administration; Community Relations	\$6,412	\$9,637	\$15,446	\$17,531	173%	82%	13%
	23290 Executive Administration; Other Executive Administration Services	\$5,385	\$2,600	\$18,082	\$23,741	341%	> 500%	31%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$6,384	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$50,251	\$122,066	\$84,610	n/a	68%	-31%
<b>Student Instructional Support Total</b>		<b>\$469,096</b>	<b>\$511,510</b>	<b>\$681,981</b>	<b>\$1,054,921</b>	<b>125%</b>	<b>106%</b>	<b>55%</b>

**School Corporation Expenditures by HB 1006 Expenditure Categories**  
**Biannual Financial Report Data**

**Porter Township School Corp (6520)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$53,424	\$28,070	\$37,749	\$80,865	51%	188%	114%
	23160 Board of Education; Promotion Expenses	\$3,942	\$3,077	\$1,605	\$3,608	-8%	17%	125%
	25110 Fiscal Services; Office of The Business Manager	\$25,628	\$112,422	\$104,269	\$108,019	321%	-4%	4%
	25120 Fiscal Services; Service Area Direction	\$1,881	\$0	\$0	\$0	-100%	n/a	n/a
	25130 Fiscal Services; Budgeting	\$27,531	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$2,344	\$3,050	\$4,485	\$3,050	30%	0%	-32%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,197	\$5,973	\$1,160	n/a	-3%	-81%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$348	n/a	n/a	n/a
	25920 Ditch Assessments	\$320	\$946	\$0	\$1,892	491%	100%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$33,495	\$40,561	\$75,287	n/a	125%	86%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$839,063	\$1,095,414	\$1,107,968	\$1,238,799	48%	13%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,070	\$8,052	\$11,942	\$5,783	-62%	-28%	-52%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$19,619	\$226,330	\$241,987	\$147,378	> 500%	-35%	-39%
	26499 2007 Account Code - Other	\$0	\$5,950	\$0	\$0	n/a	-100%	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,557	\$2,547	\$2,000	\$6,198	-18%	143%	210%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$1,019	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$100,614	\$90,083	\$81,563	\$73,296	-27%	-19%	-10%
	27010 Student Transportation; Service Area Direction	\$10,731	\$119,707	\$79,084	\$82,218	> 500%	-31%	4%
	27100 Student Transportation; Vehicle Operation	\$40,230	\$67,774	\$73,493	\$97,431	142%	44%	33%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$71,942	\$89,905	\$96,979	\$118,805	65%	32%	23%
	27400 Student Transportation; Purchase of School Buses	\$67,671	\$100,359	\$115,808	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$8,451	\$23,126	\$19,190	\$14,453	71%	-38%	-25%
	27700 Student Transportation; Contracted Transportation Services	\$493,210	\$475,394	\$665,570	\$491,917	0%	3%	-26%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$11,450	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$156,930	\$28,634	\$30,496	\$35,035	-78%	22%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$206,354	\$425,437	\$458,644	\$344,988	67%	-19%	-25%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$172,669	n/a	n/a	n/a
	31900 Other Food Services	\$6,035	\$10,550	\$8,058	\$17,311	187%	64%	115%
	33100 Community Service Operations; Direction of Community Services	\$0	\$474	\$25	\$1,150	n/a	142%	> 500%
	33200 Community Recreation	\$1,072	\$12,000	\$8,805	\$5,109	377%	-57%	-42%
	33400 Athletic Coaches	\$70,731	\$199,252	\$200,209	\$208,516	195%	5%	4%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$665,484	\$31,430	n/a	n/a	-95%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$287,013	\$390,161	\$340,006	\$329,610	15%	-16%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$52,191	\$28,472	\$28,556	\$75,554	45%	165%	165%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$4,000	\$4,400	\$3,642	n/a	-9%	-17%
<b>Overhead and Operational Total</b>		<b>\$2,569,555</b>	<b>\$3,585,877</b>	<b>\$4,435,927</b>	<b>\$3,786,971</b>	<b>47%</b>	<b>6%</b>	<b>-15%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$166,271	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$34,050	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$70	\$991	\$71,521	\$17,447	> 500%	> 500%	-76%
	45100 Building Acquisition, Construction and Improvements	\$0	\$351,365	\$212,409	\$1,022,478	n/a	191%	381%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$21,784	\$16,042	\$126,962	n/a	483%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$68,250	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$102,779	\$48,360	\$104,674	\$133,058	29%	175%	27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$35,425	\$41,847	\$106,761	\$29,554	-17%	-29%	-72%
	51100 Debt Services; Principal on Debt; Bonds	\$80,000	\$131,500	\$140,000	\$140,000	75%	6%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$5,850	\$0	\$0	n/a	-100%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$436,061	\$128,878	\$123,007	\$116,592	-73%	-10%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,358,873	\$1,524,466	\$1,538,501	\$1,582,603	16%	4%	3%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$17,734	\$8,867	\$0	n/a	-100%	-100%
	54100 2007 Account Code - Veterans' Memorial Fund	\$0	\$97,281	\$58,907	\$35,864	n/a	-63%	-39%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$31,195	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$230,877	\$591,576	\$589,140	\$252,672	9%	-57%	-57%

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	54200 Common School Fund; Principal	\$0	\$0	\$0	\$235,097	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,500	\$750	n/a	n/a	-50%
<b>Nonoperational Total</b>		<b>\$2,444,407</b>	<b>\$2,961,632</b>	<b>\$2,971,328</b>	<b>\$3,792,522</b>	<b>55%</b>	<b>28%</b>	<b>28%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$15,736	\$0	\$0	\$0	-100%	n/a	n/a
	26492 2007 Account Code - Social Security	\$392,767	\$457,966	\$464,228	\$232,301	-41%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$65,731	\$58,239	\$52,646	n/a	-20%	-10%
	26494 2007 Account Code - Group Insurance	\$588,888	\$1,115,225	\$1,168,905	\$647,971	10%	-42%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$5,537	\$107	\$11,252	\$136	-98%	27%	-99%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$186,837	\$185,913	\$75,060	n/a	-60%	-60%
<b>prorated Total</b>		<b>\$1,002,928</b>	<b>\$1,825,865</b>	<b>\$1,888,538</b>	<b>\$1,008,113</b>	<b>1%</b>	<b>-45%</b>	<b>-47%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,493,225	\$7,180,021	\$7,277,868	\$7,837,138	43%	9%	8%	49.1%	48.9%	46.0%	46.8%
Student Instructional Support	\$552,323	\$622,532	\$813,372	\$1,144,371	107%	84%	41%	4.9%	4.2%	5.1%	6.8%
Overhead and Operational	\$2,696,997	\$3,918,305	\$4,765,008	\$3,959,368	47%	1%	-17%	24.1%	26.7%	30.1%	23.7%
Nonoperational	\$2,444,407	\$2,961,632	\$2,971,328	\$3,792,522	55%	28%	28%	21.9%	20.2%	18.8%	22.7%
<b>Grand Total</b>	<b>\$11,186,951</b>	<b>\$14,682,490</b>	<b>\$15,827,577</b>	<b>\$16,733,399</b>	<b>50%</b>	<b>14%</b>	<b>6%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>54.0%</b>	<b>53.1%</b>	<b>51.1%</b>	<b>53.7%</b>